

## VITALE, CATURANO & COMPANY Ltd

Accounting and Tax

Solutions

**Financial** Services

Technology Services April 13, 2007

Chris Mealey Electrical, Inc. 90 Wilkins Road Braintree, MA 02184

Examination of Payroll Records - April 1, 2004 through March 31, 2007 RE:

Dear Sir or Madam,

Pursuant to the Agreement between Local 103, I.B.E.W. and the Electrical Contractors Association of Greater Boston, Inc., NECA, to which you are signatory, the Trustees are authorized to conduct audits of all signatory employers to the Funds. Our auditors have selected your Company to perform an in depth audit for the above time periods in order to satisfy audit requirements under generally accepted auditing standards and Department of Labor regulations in connection with their audits of the Local 103, I.B.E.W. Electrical Workers Pension Plan, Electrical Workers Deferred Income Fund, Local 103 IBEW Health Benefit Plan, and the Electrical Industry Labor Management Cooperation Trust ("The Funds").

We will perform payroll audit procedures on selected months during the time period April 1, 2004 through March 31, 2007. In order for us to proceed, please have the following information, as applicable, prepared and sent to us for our review no later than April 27, 2007.

- A listing of all covered employees employed by your company during the time period April 1, 2004 through March 31, 2007 including, full name, social security number, date of hire, and date of termination, if applicable.
- All payroll reports for covered employees including weekly or monthly summaries prepared by your payroll company and/or payroll department for the time period April 1, 2004 through March 31, 2007 and year-to-date summaries for any employees included in that time period.
- Labor hour job cost reports for each job worked on during the above time frame including, closed jobs and jobs in progress. The reports must include information relevant to hours worked, pay rates, job descriptions, employee names, and social security numbers
- All certified payroll reports presented to third parties (i.e. general contractors and/or municipalities) for the time period April 1, 2004 through March 31, 2007.
- Cash disbursement records for the time period April 1, 2004 through March 31, 2007.

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These items should provide us with the necessary information we will need in order for us to complete our examination. We hope to complete our work in a timely and efficient manner with a minimum of inconvenience to you and your staff, however, questions and issues may arise that will require further assistance from you.

If you have any questions regarding this matter, please do not hesitate to contact Christopher Allen, Jim Fleurial or Sean Donlan, the members of the payroll audit team at (617) 912-9000.

Sincerely,

Vitale, Caturano & Company, Ltd.

cc: Richard Gambino; Gregory A. Geiman

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